

Rep. Adrienne Benavidez, *Chair*
Rep. Shannon Bird
Rep. Dan Woog

Sen. Chris Hansen, *Vice-Chair*
Sen. Chris Kolker
Sen. Larry Liston



Legislative Oversight Committee Concerning Tax Policy & Task Force

State Capitol Building, Room 029
Denver, Colorado 80203-1784
(303) 866-3521



August 24, 2021

Honorable Members of the Task Force Concerning Tax Policy:

Pursuant to Section 39-21-403 (2)(b), C.R.S., the Legislative Oversight Committee Concerning Tax Policy ("committee") is required annually to define, in writing, the scope of tax policy to be considered for the committee and the Task Force Concerning Tax Policy ("task force").

For 2021, the scope of tax policy to be considered for the **committee** is:

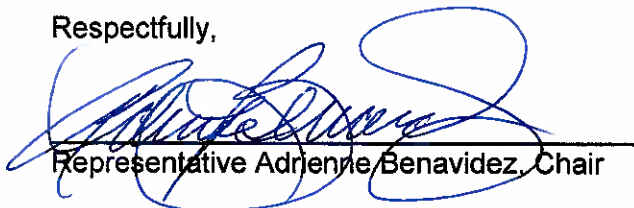
- tax expenditure evaluations produced by the Office of the State Auditor, and the policy considerations contained therein;
- recommendations, proposals, and studies arising from the work of the task force; and
- other tax expenditure policy considerations arising during the work of the committee.

For 2021, the scope of tax policy to be considered for the **task force** is:

- applying the state income tax to federal adjusted gross income rather than federal taxable income;
- homestead exemptions for senior citizens and veterans with a disability;
- the geographic extent of enterprise zones within Colorado, and options for their continuation or discontinuation;
- property tax treatment of short-term rentals; and
- options for expanding the sales and use tax to apply to services.

The committee directs the task force to prioritize these tax policies in the order in which they are listed.

Respectfully,



Representative Adrienne Benavidez, Chair



Senator Chris Hansen, Vice-Chair



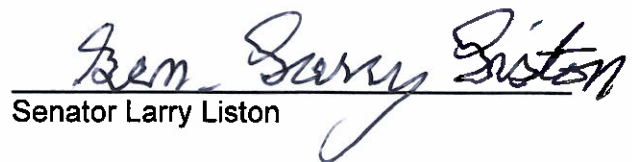
Representative Shannon Bird

DocuSigned by:


Senator Chris Kolker



Representative Dan Woog



Senator Larry Liston